

CHURCH TEMPORALITIES (IRELAND).

A C C O U N T S, 1916-1917.

ACCOUNTS of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in IRELAND, from 1st April 1916, and from 26th July 1869 (the Date of the Irish Church Act) to 31st March 1917; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(Presented pursuant to Act 32 & 33 Vict. c. 42, s. 37.)

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1917.

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ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in respect of
 "The Irish Church Act, 1869, Amendment Act, 1872," and "The Irish Church Act
 from 26th July 1893

Dr.

Total Receipts from 26th July 1893 to 31st March 1917.	RECEIPTS,†	Receipts, 1st April 1916 to 31st March 1917.
£ s. d.		£ s. d.
10,776 4 8	To balances, viz. :— On 26th July 1869 [36]	—
—	On 1st April 1916	34,796 12 10
	I—PERMANENT CHURCH REVENUE.	
	To Rents, &c. :—	
7,648,552 4 9	Tithe Rentscharge [11, 12 and 6 (1872)]	53,820 19 4
2,513,726 7 6	Land, &c. [11 and 12] :—Perpetuity Rents	18,101 17 7
672,671 6 10	“ Renewable Leaseholds (including Fines) and other Tenures	414 3 6
7,091 12 3	“ Mineral Rents and Royalties	—
671,709 3 6	To Interest :—On Mortgage—Landed Property, &c. [11 and 12]	5,339 14 4
266,268 0 6	“ On Mortgage—Converted Leaseholds [13 (1872)]	2,471 19 1
	II.—TERMINABLE CHURCH REVENUE.	
6,743,961 2 11	To Loan Account—Tithe Annuities (Fixed Annual Instalments) [32].	48,447 8 3
1,892,462 17 4	To Mortgage Account—Land Annuities (Fixed Half-yearly Instalments) [52]	17,275 2 8
12,612 5 2	To Globe House Advances—late Board of First Fruits (Acts 3 & 4 Will. IV., c. 37, s. 58, and 1 & 2 Vict. c. 109, s. 48)— Instalments [11]	—
6,447 6 2	To Globe House Mortgages—(Acts 23 & 24 Vict. c. 160, s. 20, and 14 & 15 Vict. c. 73, s. 90)—Instalments [11]	—
5,535 16 2	To ditto Interest	—
	III.—SALES AND REDEMPTIONS.	
1,962,632 8 7	To Permanent Church Revenue sold :—	
168,034 12 0	Tithe Rentscharge [32 and 7 (1872)]	27,676 17 11
1,440,704 13 7	Ditto, received in Stock*	—
88,661 12 3	Land, &c., Perpetuity Rents [34, 52, and 54]	9,208 19 9
	Ditto, received in Stock*	—
24,020,554 14 4	Carried forward	257,473 16 5

NOTE.—Sales and Redemptions.—* Nominal Value of Guaranteed Land Stock received in lieu of cash under section 17
 of the Purchase of Land (Ireland) Act, 1891, and written off *par passim*.

† Receipts in square brackets [] are to Receipts of Principal Act, and Acts of 1872 and 1893.

CHURCH TEMPORALITIES in *Ireland*, under the Provisions of "The Irish Church Act, 1869," Amendment Act, 1881,* &c., for the Year ended 31st March 1917 and for the Period to 31st March 1917.

Total Payments from 28th July 1869 to 31st March 1917.			EXPENDITURE.		Payments, 1st April 1869 to 31st March 1917.		
£	s.	d.			£	s.	d.
624,402	8	4	By Compenfations, Annuities, Gratifications, &c. :—				
			For Life Annuities to Archbishops, Bishops, and Incumbents [14]				
112,515	0	0	For Life Annuities to Permanent Curates [15]		115	0	0
25,490	0	0	For Gratifications to Curates not entitled to compensation as Permanent Curates [15]				
14,247	0	8	For Life Annuities to Diocesan and District Schoolmasters [16]				
57,180	18	8	For Life Annuities to Clerks, Sextons, and others, holding freehold offices [16]		244	18	3
4,625	10	0	For Gratifications to certain Persons not entitled to compensation [17]		197	1	2
19,507	10	8	For Life Annuities to Vicars-General and other Officers for loss of fees, &c. [15]				
3,280	12	1	For Compensation to Deputy Registrars and others, for loss of office [45]				
3,112	17	6	For Compensation to Vicars-General, &c., for loss of fees [45]				
			By Commutation of Annuities, &c. :—				
5,217,427	5	7	Of Archbishops, Bishops, and Incumbents [23] :—				
622,040	4	1	Commutation Money				
			Bonus (12 per cent. added)				
1,546,371	16	6	Of Permanent Curates [25] :—				
185,201	17	7	Commutation Money				
15,714	10	8	Bonus (12 per cent. added)				
272,502	17	4	Of Diocesan Schoolmasters [3 (1872)]				
73,338	5	4	Of Clerks, Sextons, and others [16]				
50,273	12	0	Of Vicars-General and other Officers [4 (1872)]				
258,202	5	10	Of Annuities under 41st section [4 (1872)]				
			By Interest of Commutation Money (paid to the Representative Church Body) [53]				
			By Regium Donum :—				
94,919	2	8	Life Annuities [28]				
			Commutation of Annuities :—				
556,974	15	4	Commutation Money [39]				
65,760	10	2	Bonus (12 per cent. added) [38]				
80,968	4	11	Compensation to Widows and Orphan's Funds, and General Assembly's College, Belfast, &c., on Discontinuance of the Regium Donum [40]				
778,827	17	10	By Compensation to Lay Patrons [18]				
509,000	0	0	By Private Endowments (paid over to the Representative Church Body) [29]				
22,715	5	2	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. [46]				
50,000	0	0	By National Monuments—Maintenance [25]				
100,004	13	4	By Leases of Tithe Rent-charge—Purchase of [3* and 6 (1872)]				
105,738	16	4	By Charges and Incumbrances affecting Property [11 and 12]				
18,548	4	1	By Payments to Persons appointed to Ecclesiastical Offices between 28th July 1869 and 1st January 1871 [66]		2	7	6
372,351	0	6	By College of Maynooth [40]				
8,705	7	7	By Expenses attendant on Sales of Property [24]				
108,221	13	4	By Proportion of Income paid over to the Clergy [53]				
415	1	0	By Allowances to Treasurers (Improvements, Repairs, &c.) [11 and 12]				
1,893	19	11	By Tithe Rent-charges paid [11 and 12]				
2,430	14	9	By Quit and Crown Rents paid [11 and 12]				
			By Rents, Abatements, &c. :—				
			From Tithe Rent-charge [11 and 12] :—				
418,674	17	1	Poor Rate allowed		11	1	7
			From Lands :—				
78,519	17	10	Poor Rate, Rations, &c.		6	3	3
6,375	3	0	By Rates, Taxes, &c. [11 and 12]				
22,629,888	16	1	Carried forward		575	11	9

* References in square brackets [] are to sections of Principal Act, and Acts of 1872 and 1881.

Dr. Account of the Receipts and Expenditure of the Irish Land Commission, in respect of
from 20th July 1893 to 31st March 1917.

Total Receipts from 20th July 1893 to 31st March 1917.	RECEIPTS†	Receipts, 1st April 1916 to 31st March 1917.
£ s. d.		£ s. d.
24,026,844 11 4	Brought forward	257,479 15 5
	III.—SALES AND REDEMPTIONS—continued.	
1,329,614 1 3	Renewable Leaseholds and other Tenures	8 15 0
23,874 0 6	<i>Ditto</i> , received in Stock*	—
5,338 19 6	Rights to Mines and Quarries	—
5 5 0	<i>Ditto</i> , received in Stock*	—
215,488 10 1	Mortgage Monies, Landed Property, &c. [52]	961 16 2
190,190 6 9	<i>Ditto</i> , Converted Leaseholds (Act 3 & 4 Will. IV. c. 37, s. 155) [31]	3,851 7 11
1,337,294 8 2	To Terminable Church Revenues Redeemed:— Tithes Annuities (Fixed Annual Instalments) [32]	6,015 16 9
160,506 4 4	<i>Ditto</i> , received in Stock*	—
853,375 11 2	Land Annuities (Fixed Half-yearly Instalments) [52]	4,119 4 9
619,164 19 2	To Ecclesiastical Rents and Lands sold [27, 28, and 52]:—	
225 0 0	<i>Ditto</i> , received in Stock*	—
75,545 2 8	<i>Ditto</i> , See Houses and Lands	—
187,488 14 0	To Conversion of Renewable Leaseholds into Perpetuities (Act 3 & 4 Will. IV., c. 37, ss. 145 and 155) [31 and 12 (1872)]	—
	IV.—MISCELLANEOUS.	
39,548 13 1	To Dividends and Interest [11 and 12]:— On Government Stocks	—
20,571 10 6	On Bank of Ireland Stock	—
156,225 8 0	On Guaranteed Land Stock and on Guaranteed 2½ and 3 per cent. Stocks and on War Loan Stock	39,101 15 3
119,267 5 8	On other Monies	1,230 12 3
4,051 2 0	On Guarantee Deposits	106 16 8
8,063 5 0	To Proportionate Amount of Charges (Drainage and Improve- ment Loans; Rents, Rates, Taxes, &c.) repaid by the Clergy	—
671 0 0	To Deposit Account Perpetuity Sales, &c. (Act 3 & 4 Will. IV. c. 37, s. 144) [11]	—
10,618 8 4	To Private Estates and other Trust Funds [29]	—
40 5 1	To Chapels of Ease—Repair Fund [70]	—
12,590 6 0	To Charge on the See of Armagh (Act 3 & 4 Will. IV. c. 37, s. 54) [11]	—
21,339 2 7	To Charge on the See of Derry (Act 3 & 4 Will. IV. c. 37, s. 54) [11]	—
11,728 5 4	To Private Subscriptions (for Building, Enlarging, and Repair of Churches) [11]	—
47,516 7 4	To Ecclesiastical Tax (Act 3 & 4 Will. IV. c. 37) [11]	—
25,724,989 18 2	Carried forward	311,868 19 2

* See "Notes" on p. 2.

† References in square brackets [] are to sections of Principal Act, and Acts of 1879 and 1881.

Church Temporalities in Ireland, for the Year ended 31st March 1917 and for the Period 31st March 1917—continued.

Cr.

Total Payments from 29th July 1889 to 31st March 1917.		EXPENDITURE †	Payments 1st April 1917 to 31st March 1917
£ s. d.			£ s. d.
19,620,838 16 1	- - -	Brought forward - - -	575 11 9
4,025 2 4	By Refund to the Clergy of Poor Rate in respect of Tithe Rent-charge, &c.	- - -	- - -
239,323 10 10	By Building Charges [24, 30, 66, and 5 (1879)]	- - -	- - -
92,450 19 6	By Expenditure under 4th Section of "The Irish Church Act, 1869."—For Building and enlarging Churches -	- - -	- - -
	By Expenditure under 4th Section of "The Irish Church Act, 1869"—	- - -	- - -
70,718 4 0	For Repair of Churches - - -	- - -	- - -
64,589 4 6	For Church Requisites, Salaries of Clerks, Sextons, &c. -	- - -	- - -
47,519 10 7	By Stipends and other Payments for which the Ecclesiastical Commissioners were liable [11]	- - -	- - -
1,610 3 6	By Superannuation Allowances (granted prior to 27th July 1890) [11]	- - -	- - -
4,052 17 7	By Refund to Purchasers of Tithe Rentscharge in respect of Poor Rate [7 (1879)]	- - -	- - -
512,688 1 8	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) [5 and 6]	- - -	- - -
17,783 18 2	By Audit of Accounts (Cost of Audit) [37]	- - -	225 0 0
464,346 12 2	By the Irish Land Commission, &c.—Vote Accounts.—For transfer of the estimated cost of the administration and management of the Church Property [4 (1881)]	- - -	7,175 18 0
65,490 19 0	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3) [44]	- - -	- - -
15,563 4 1	By Superannuation Allowances.—(Irish Church Temporalities Commission) Act, 54 & 55 Vict. c. 48, s. 28 -	- - -	2,350 8 7
637 10 8	By ditto. Irish Land Act, 1903, s. 86 (5) -	- - -	- - -
16,682 9 8	By Charges on Loans.—Stamp Duty on Debentures [59 to 61]	- - -	- - -
10,523 10 5	By ditto. Bonders' Commission on Revenues -	- - -	- - -
29,974 8 6	By Stamp Duty on Merging Orders, &c. [7 and 10 (1872)]	- - -	- - -
1,303 5 7	By Deposit Account.—Perpetuity Sales, &c. (Act 3 & 4 Vict. IV. c. 37, s. 114) [11]	- - -	- - -
106 12 0	By Glebe House Advances.—late Board of First Fruits (Acts 3 & 4 Will. IV. c. 37, s. 58, and 1 & 2 Vict. c. 109, s. 43)	- - -	- - -
3,023 1 9	By Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 50, and 14 & 15 Vict. c. 73, s. 20)	- - -	- - -
11,587 17 7	By Private Donations and other Trust Funds [26]	- - -	- - -
640 8 0	By Chapels of Ease.—Repair Fund [70]	- - -	- - -
	IRISH CHURCH ACT, 1869 (32 & 33 Vict. c. 42).		
	By the Commissioners for the Reduction of the National Debt:—		
3,890,320 0 7	For Principal of Church Loan { by Annuity - - -	- - -	- - -
5,100,519 19 8	repaid - - - { by other Repayment - - -	- - -	- - -
4,340,491 18 0	For Interest on Church Loan - - -	- - -	- - -
	INTERMEDIATE EDUCATION (IRELAND) ACT, 1878 (41 & 42 Vict. c. 66, s. 8).		
	By Commissioners for the Reduction of the National Debt:—		
1,000,000 0 0	For Principal Paid off - - -	- - -	- - -
922,032 19 1	For Interest of Debentures - - -	- - -	- - -
	NATIONAL SCHOOL TEACHERS (IRELAND) ACT, 1879 (42 & 43 Vict. c. 74, s. 3).		
1,465,000 0 0	By Commissioners for the Reduction of the National Debt.—For interest - - -	- - -	89,000 0 0
20,845,551 1 6	- - - Carried forward - - -	- - -	49,906 18 4

† References in square brackets [] are to sections of Principal Act, and Acts of 1872 and 1881.

Dr. ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect of
from 28th July 1889 to 31st March 1897.

Total Receipts from 28th July 1889 to 31st March 1897.	RECEIPTS.	Receipts, 1st April 1896 to 31st March 1897.
£ s. d. 28,734,880 18 6	Brought forward	£ s. d. 311,858 19 2
	<i>IRISH CHURCH ACT, 1869 (32 & 33 VICT. c. 43).</i>	
3,005,000 0 0	To the Commissioners for the Reduction of the National Debt :— For Advances for the purposes of the Irish Church Act, 1869	—
	<i>RELIEF OF DISTRESS (IRELAND) ACTS (43 VICT. c. 4, AND 43 & 44 VICT. c. 14).</i>	
1,271,550 0 0	To the Commissioners for the Reduction of the National Debt :— For advances made by them	—
1,180,972 5 5	To the Commissioners of Public Works in Ireland :— For Advances repaid by them	11,569 15 2
187,388 18 10	For Interest of Advances	46 7 3
	<i>ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 VICT. c. 47).</i>	
250,000 0 0	To the Commissioners for the Reduction of the National Debt :— For Loans under the Public Works Loan Act, 1882, s. 6	—
827 9 10	For Loans for repayment of Principal advanced	—
24,832 5 4	To the Irish Land Commission Account :— For transfer of Advances repaid under the 16th Section	973 2 0
19,817 2 11	Interest	87 18 11
2,487 1 7	Refund of Unexpended Balance	—
	<i>RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (46 & 47 VICT. c. 24), AND POOR RATES (IRELAND) ACT, 1886 (49 VICT. c. 17).</i>	
30,362 15 0	To the Commissioners for the Reduction of the National Debt :— For Loans to provide for payments to the Commissioners of Public Works, as per contract	—
105 0 0	To the Commissioners of Public Works for repayment of balance of Principal advanced	—
41,410,594 13 7	Carried forward	324,546 2 6

Church Temporalities in Ireland, for the Year ended 31st March 1917 and for the Period 31st March 1917—continued.

C.

Total Payments from 28th July 1889 to 31st March 1917.		EXPENDITURE.	Payments, 1st April 1916 to 31st March 1917.
£	s. d.		£ s. d.
26,843,951	1 6	Brought forward	40,906 18 4
		<i>ROYAL UNIVERSITY (IRELAND) ACT, 1881</i> (44 & 45 VICT. c. 53).	
560,000	0 0	By Royal University of Ireland.—For Annuity	—
		<i>TRINITY UNIVERSITY ACT, 1906 (8 EDWARD VII. c. 38).</i>	
75,000	0 0	By the National University of Ireland for Annuity	10,000 0 0.
75,000	0 0	By the Queen's University of Belfast for Annuity	10,000 0 0
		<i>RELIEF OF DISTRESS (IRELAND) ACTS (43 VICT. c. 4, AND 43 & 44 VICT. c. 14).</i>	
		By the Commissioners for the Reduction of the National Debt:—	
1,271,500	0 0	For Advances repaid to them	—
1,180,400	4 5	For Interest on Advances	—
		By the Commissioners of Public Works in Ireland:—	
1,363,942	15 7	For Amount paid to them to be applied in making Advances and Grants	—
		<i>AREARAS OF RENT (IRELAND) ACT, 1882</i> (45 & 46 VICT. c. 47).	
		By the Commissioners for the Reduction of the National Debt:—	
550,000	0 0	For Loans repaid	—
592,720	10 2	For Interest of Loans	—
		By the Irish Land Commission Account:—	
550,000	0 0	For Amount transferred to provide for Advances	—
		By Tithe Rentcharges repaid:—	
3,292	15 4	For Amount of Tithe Rentcharges repaid in respect of Arrears of Rent resulted in pursuance of the Act (s. 17)	—
		<i>RELIEF OF DISTRESS (IRELAND) ACT, 1883 (46 & 47 VICT. c. 24), AND POOR RELIEF (IRELAND) ACT, 1886 (49 VICT. c. 17).</i>	
		By the Commissioners for the Reduction of the National Debt:—	
59,368	15 0	For Loans repaid	—
5,821	10 2	For Interest of Loans	—
		By the Commissioners of Public Works:—	
59,368	15 0	For sums paid to them to enable them to make Grants towards providing for the Administration of relief for the destitute poor	—
		<i>SEA FISHERIES (IRELAND) ACT, 1883 (46 & 47 VICT. c. 26).</i>	
		By the Commissioners for the Reduction of the National Debt:—	
940,000	0 0	For Loans repaid	—
42,124	5 3	For Interest of Loans	—
		By the Commissioners of Public Works:—	
950,000	0 0	For sums to be applied as a Sea Fisheries Fund	—
		<i>POOR RELIEF (IRELAND) ACT, 1886—PIERS AND ROADS COMMISSION.—(49 VICT. c. 17).</i>	
		By the Commissioners for the Reduction of the National Debt:—	
20,000	0 0	For Loans repaid	—
3,850	2 5	For Interest of Loans	—
		By the Commissioners of Public Works:—	
20,000	0 0	For sums paid to them on behalf of the Piers and Roads Commission (s. 10)	—
28,378,825	4 5	Carried forward	60,906 18 4

Dr. ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect of
from 29th July 1916 to 31st March 1917.

Total Receipts from 29th July 1916 to 31st March 1917.	RECEIPTS.	Receipts 1st April 1916 to 31st March 1917.
£ s. d. 41,415,804 13 7	Brought forward - - -	£ s. d. 324,545 2 6
	<i>SEA FISHERIES (IRELAND) ACT, 1893 (46 & 47 VICT., c. 26).</i>	
	<i>To the Commissioners for the Reduction of the National Debt:—</i>	
250,000 0 0	<i>For Loans to provide for payments to the Commissioners of Public Works, as per contra - - -</i>	—
	<i>POOR RELIEF (IRELAND) ACT, 1880.—FIRE AND ROADS COMMISSION.—(49 VICT., c. 17).</i>	
	<i>To the Commissioners for the Reduction of the National Debt:—</i>	
20,000 0 0	<i>For Loans to provide for payments to the Commissioners of Public Works, as per contra (s. 11) - - -</i>	—
121,832 1 5	To Miscellaneous Receipts - - -	287 16 1
422,579 17 5	To Property and Income Tax (Act 16 & 17 Vict., c. 34, s. 5):— Schedules A. and C. - - -	21,193 3 8
2,907 9 8	Schedule E. - - -	—
895,098 5 5	To Securities Sold:—Cash received for Guaranteed Land Stock transferred to National Debt Commissioners (s. 17 of 54 & 55 Vict., c. 48) - - -	—
774,824 18 19	Other Sales of Stock - - -	—
43,205,237 8 11	£.	346,027 2 8

H. LEWIS, Accountant.
The Irish Land Commission,
16th July 1917.

Church Temporalities in Ireland, for the Year ended 31st March 1917, and for the Period 31st March 1917—continued.

Cr.

Total Payments from 30th July 1899 to 31st March 1917.	EXPENDITURE.†	Payments, 1st April 1916 to 31st March 1917.
£ s. d. 85,378,825 4 5	Brought forward - - -	£ s. d. 69,936 18 4
	SEED POTATON SUPPLY ACT, 1890 (54 VICT. c. 1, ss. 2 AND 5).	
16,559 15 7	By Commissioners of Public Works:—	
1,604 5 11	For Interest on Loans to Boards of Guardians	—
	For Abatements on Cash Sales	—
	PURCHASE OF LAND (IRELAND) ACT, 1891 (54 & 55 VICT. c. 48, s. 35).	
745,738 2 3	By Congested Districts Board:—	
82,757 3 11	For Interest	20,625 0 0
	Deduction for Annuities on Advances	—
	IRISH LAND ACT, 1903, s. 72 (2).	
221,554 9 3	By Congested Districts Board:—	
	For Deductions for Annuities on Advances	20,625 0 0
	SEED POTATON SUPPLY ACT, 1895 (58 VICT. c. 2).	
3,499 7 9	By Commissioners of Public Works:—	
285 15 8	For Interest on Loans to Boards of Guardians	—
	Abatements on Cash Sales	—
	SEED POTATON SUPPLY ACT, 1898 (62 VICT. c. 50).	
3,451 1 8	By Commissioners of Public Works:—	
527 4 0	For Interest on Loans to Boards of Guardians	—
	Abatements on Cash Sales	—
301 12 3	By Local Government Board:—	
	Abatements on Cash Sales	—
	AGRICULTURAL AND TECHNICAL INSTRUCTION (IRELAND) ACT, 1899 (62 & 63 VICT. c. 50, s. 15 (b)).	
1,190,060 0 0	By Department of Agriculture and Technical Instruction for annual sum payable as expiration of 30 years from 1st April 1900	70,000 0 0
32,511 8 7	By Miscellaneous Payments	38 3 4
500,190 7 0	By Property and Income Tax (Act 16 & 17 VICT. c. 34, s. 40) [38]	—
3,907 9 2	Schedule A. and C. [70]	21,865 2 1
	Schedule E.	—
394,089 11 4	By Securities purchased:—	
24,397 2 9	Cash represented by Guaranteed Land Stock received under Section 17 of Act 54 & 55 VICT. c. 43, Vide "Sales and Redemptions"	—
1,400,760 18 8	Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts	—
17,943 8 6	By other purchases of Stock	125,000 10 0
45,305,287 5 11	By Balance—	—
	On 31st March 1917	17,943 8 6
		346,927 2 3

† References in square brackets [] are to sections of Principal Act, and Acts of 1873 and 1898.

STOCK BALANCES on the 31st March 1917.

Guaranteed Land Stock	£ s. d. 5,879 9 10
Guaranteed 2½ per cent. Stock	1,074,108 2 1
Guaranteed 3 per cent. Stock	333,785 10 9
War Loan 4½ per cent. "B"	264,041 6 0
War Loan 5 per cent. (1909-17)	78,960 0 0
5 per cent. Registered Exchequer Bonds "B" (1921)	50,000 0 0

J. O. Wylie,
Gerald FitzGerald,
Fredk. S. Wrench,

Irish Land Commissioners.

I certify that this Account has been examined under my directions and is correct.

H. J. Gibson,
Comptroller and Auditor General.

II.—SALES OF PROPERTY AND REDEMPTIONS OF INSTALMENTS.

(1).—IN THE YEAR ENDED 31st MARCH 1917.

NATURE OF PROPERTY SOLD OR REDEEMED.	Nominal Capital Value of Charges converted into Annuities, &c.			Purchase Money (vide Account, pp. 2 & 4)		
	£	s.	d.	£	s.	d.
Title rent charge - - - - - (Annual rent)	1,263	15	5	—	—	—
Lands, &c.:						
Perpetuity rents - - - - - (Annual rent)	411	6	10	—	—	—
Renewable Leaseholds, yearly and other tenures - (Annual rent)	0	7	0	—	—	—
Mortgage moneys, landed property - - - - -	—	—	—	—	—	—
Mortgage moneys, converted leaseholds - - - - -	—	—	—	—	—	—
Tithe annuities - - - - -	—	—	—	—	—	—
Land annuities - - - - -	—	—	—	—	—	—
Rights to Mines and Quarries - - - - -	—	—	—	—	—	—
TOTAL - - - - - £	—	—	—	—	—	—

(2).—FOR THE PERIOD FROM 26th JULY 1869 TO 31st MARCH 1917.

NATURE OF PROPERTY SOLD OR REDEEMED.				PURCHASE MONEY.*			
				Cash and Stock (vide Account, pp. 2 & 4).			
				Annual Rent			
				£	s. d.	£	s. d.
Title rent-charge	-	-	-	807,851	2 5	2,130,667	0 7
Lands, &c. :							
Perpetuity rents	-	-	-	90,987	0 5	1,506,746	6 4†
Renewable Leaseholds, yearly and other tenures	-	-	-	105,778	13 7	1,258,488	1 3
Rights to mines and quarries	-	-	-	-	-	8,399	4 6
Ecclesiastical residences and lands	-	-	-	-	-	694,978	1 10
Conversion of renewable leaseholds into perpetuities	-	-	-	-	-	187,432	14 0
Mortgage moneys, landed property	-	-	-	-	-	218,488	19 1
Mortgage moneys, converted leaseholds	-	-	-	-	-	186,190	6 0
Tithe annuities	-	-	-	-	-	1,397,790	12 7
Land annuities	-	-	-	-	-	363,575	11 2
TOTAL				-	-	7,892,751	17 4

* Only a portion of the Purchase Money in respect of Annual Rent was received in Cash and Stock, the remainder being repayable by means of irreducible annuities.

† Enclosure 1821, Unstarred Deposit returned to estate of R. H. Skine and allocated as part purchase money of a perpetuity rent.

III.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31st MARCH 1917.

TITHES RENT-CHARGE, RENTS, INTEREST, &c.

TITLE OF ACCOUNT.	Amount due 1st April 1916	Rents for Year ended 31st March 1917.	TOTAL.	Received within the Year (p. 2).	Realised or Written off.	Amount due 31st March 1917.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Permanent Church Revenue:						
Tithes rent-charge - - -	5,865 16 8	57,551 14 2	63,417 12 10	53,820 19 4	1,368 18 7	7,667 14 11
Lands, perpetuity rents - -	5,441 4 2	18,469 11 10	23,910 16 0	18,101 17 7	- -	5,808 18 5
Lands, renewable leaseholds and other tenures - -	196 13 4	451 8 0	647 1 4	414 2 8	- -	232 18 0
Mortgages, landed property, interest - - -	817 0 2	5,361 14 6	6,178 14 8	5,259 14 4	- -	919 0 4
Mortgages, converted lease- holds, interest - - -	807 14 0	2,462 14 11	3,269 8 11	2,471 19 1	- -	798 0 10
Terminable Church Revenue:						
Tithes annuities - - -	547 1 1	61,520 16 7	62,067 17 8	58,447 8 5	1 16 11	618 12 4
Land annuities - - -	4,140 13 8	17,487 2 4	21,627 16 0	17,375 2 8	- -	4,252 13 4
TOTALS - - - £	17,818 5 3	170,265 2 4	188,000 7 7	165,798 4 11	1,810 15 6	18,901 7 2

Excise charge: £ s. d.

Variation of Tithes Rent-charge under Section 3, Tithes Rent-charge (Ireland) Act, 1899
—1st variation admitted in year 1916-17, reduction of - - - - - 961 14 7

Variation of Tithes Rent-charge under Section 3—2nd variation, reduction of - - - - - 3,338 11 5

Variation of Perpetuity Rents, Section 50, Irish Land Act, 1903, and Tithes Rent-charge Act, 1890—2nd variation, reduction of - - - - - 1,861 12 10

*Rents charge—Difference remitted on 1st variation under Section 3, Tithes Rent-charge Act, 1899 - - - - - 1,594 9 1

*Irrecoverable:

Tithes Rent-charge - - - - - 14 9 6

Tithes Annulity - - - - - 1 16 11

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for tithes, tithes rent-charge, mortgages and other property vested in the Irish Land Commission, include the whole amounts received or realisable by me during the year ended 31st March 1917.

12th July 1917.

H. G. O'Leary,
Superintendent, Church Property Department.

IV.—CAPITAL LIABILITIES in respect of ADVANCES, &c.

TO WHOM PAYABLE AND ACT UNDER WHICH ADVANCE WAS OBTAINED, OR LIABILITY CREATED	Balance Outstanding 1st April 1916.	Paid off in the Year 1916-1917.	Balance Outstanding 31st March 1917.
<i>The Commissioners for the Reduction of the National Debt:—</i> National School Teachers (Ireland) Act, 1879 (42 & 43 Vict. c. 74).	£ 1,300,000	—	£ 1,300,000
<i>Irish Universities Act, 1908, 8 Edw. VII, c. 38.—</i> The National University of Ireland The "Queen's" University of Belfast	0 0	— —	— —
<i>The Congested Districts Board.—</i> Purchase of Land (Ireland) Act, 1881 (34 & 35 Vict. c. 48) .	1,500,000	—	1,500,000
<i>Department of Agriculture and Technical Instruction.—</i> Agriculture and Technical Instruction (Ireland) Act, 1899 (62 & 63 Vict. c. 59).	†	—	—
TOTALS £	2,800,000	—	2,800,000

* The liability under the Act 44 & 45 Vict. c. 32, in the form of an Annuity of 20,000, which was formerly paid to the late Royal University of Ireland, is now payable in equal amounts to those Universities. The capital liability is estimated at 600,000 (vide Parliamentary Paper, No. 153, 1882).

† The liability under the Act 42 & 43 Vict. c. 80, is in the form of an Annuity of 70,000.

Note.—No further liabilities were created in 1916-1917.

V.—RELIEF OF DISTRESS (IRELAND) ACTS, 1880
(43 Vict. c. 4, and 43 & 44 Vict. c. 14).ACCOUNT of the ADVANCES made to the COMMISSIONERS of PUBLIC WORKS, and of
REPAYMENTS of such ADVANCES.

Amount advanced	£	s.	d.
<i>Loan.—Free Grants made in 1881-1882</i>	1,259,932	15	7
	19,068	0	—
	1,260,000	15	7
<i>Loan.—Repayments by Board of Works to 31st March 1916</i>	1,178,402	11	3
Repayments in the Year 1916-1917 (p. 6)	11,559	15	2
	1,189,961	26	5
<i>Loan.—Principal written off to 31st March 1916</i>	60,891	6	3
Principal written off in the Year 1916-1917	29,601	36	8
	90,492	42	11
† BALANCE outstanding against the Commissioners of Public Works on 31st March 1917	£ 31,258	11	10

† This balance includes sums amounting to 7,693. 5s. 1d., which are regarded as irrecoverable.

VI.—ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 Vict. c. 47).

ACCOUNT of MONIES advanced under Section 16 of the Act, and repayable
to the CHURCH TEMPORALITIES FUND.

Amount advanced	£	s.	d.
<i>Loan.—Repayments of Principal to 31st March 1916</i>	28,950	3	4
Repayments in the Year 1916-1917 (page 6)	803	2	0
	29,753	5	4
<i>Loan.—Principal written off.</i>	2,116	17	7
	509	7	11
BALANCE on 31st March 1917	£ 1,607	9	8

CHURCH TEMPORALITIES (IRELAND).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Collection Statement (page 11).

1. The arrears on the Collection Rentals, on 31st March 1917, amounted to 19,901*l.* 7*s.* 2*d.*, being 10·6 per cent. of the total sum receivable in the year, as compared with 17,318*l.* 5*s.* 3*d.*, or 8·1 per cent., on 31st March 1916.

Relief of Distress (Ireland) Acts, 1880 (page 12).

2. The balance outstanding on 31st March 1917 on account of advances made to the Commissioners of Public Works under the Relief of Distress (Ireland) Acts, 1880 (43 Vict. c. 4, and 43 & 44 Vict. c. 14), was 31,268*l.* 11*s.* 10*d.*, of which 7,680*l.* 5*s.* 1*d.* is stated to be regarded as irrecoverable. The arrears on these loans on 31st March 1917 amounted to 6,715*l.* 10*s.* 5*d.* (viz.: Principal 6,179*l.* 16*s.* 3*d.* and Interest 536*l.* 14*s.* 2*d.*).

Exchequer and Audit Department,
18 October 1917.

H. J. Gibson,
Comptroller and Auditor General.

